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EXTRAORDINARY

PART II—Section 1

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MINISTRY OF LAW

New Delhi, the 7th March, 1952

The following Acts of Parliament received the assent of the President on the 7th March, 1952 and are hereby published for general information:—

THE INDIAN TARIFF (AMENDMENT) ACT, 1952

No. XXVII OF 1952

[7th March, 1952]

An Act further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament as follows:—

1. Short title and commencement.—(1) This Act may be called the Indian Tariff (Amendment) Act, 1952.

(2) The provisions of clause (v) of section 2 [relating to Item No. 63(34)] shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; but the remaining provisions shall come into force at once.

2. Amendment of the First Schedule, Act XXXII of 1934.—In the First Schedule to the Indian Tariff Act, 1934,—

(i) in Items Nos. 21(3), 28(15), 28(18), 28(20), 40(4), 40(5), 50(3), 63(30), 63(35), 64, 64(3), 64, (4), 65, 67, 67(1), 67 (2), 68, 68(2), 69(2), 70, 70(1), 70(4), 70(5), 70(6), 70(9), 71(8), 72(12) and 73(7), in the last column

headed "Duration of protective rates of duty", for the word, figures and letters "December, 31st 1951," wherever they occur, the word, figures and letters "December 31st, 1952" shall be substituted;

(ii) after Item No. 28(31), the following Item shall be inserted, namely:—

"28 (32)"	Hydroquinone—					
	(a) of British manufacture.	Protective	26 per cent. <i>ad valorem.</i>	..	..	December 31st, 1953.
	(b) not of British manufacture:	Protective	Preferential rate of duty actually charged for the time being for such pro- ducts of British manufacture <i>plus</i> ten per cent. <i>ad valorem.</i>	..	..	December", 31st, 1955
	Provided that Hydroquinone manufactured in a British colony shall be deemed to be of British manufacture.					

(iii) in Item No. 63(12), in the entry in the second column, after the words "excluding fish bolts and nuts", the words "and machine screws" shall be inserted:

(iv) for Item No. 63(33), the following Item shall be substituted, namely:—

"63(33)	Iron or steel screws—					
	(a) wood-screws	Protective	30 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952
	(b) machine screws	Protective	30 per cent. <i>ad valorem.</i>	..	..	December 31st, 1954." ;

(v) for Item No. 63(34), the following Item shall be substituted, namely:—

"63 (34)	Iron or steel hoops---					
	(a) Jute baling hoops---					
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem</i>.	..	..	December 31st, 1952.
	(ii) not of British manufacture.	Protective	40 per cent. <i>ad valorem</i>.	..	..	December 31st, 1952.
	(b) Cotton baling hoops ---					
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem</i>.	..	..	December 31st, 1952.
	(ii) not of British manufacture.	Protective	40 per cent. <i>ad valorem</i>.	..	..	December 31st, 1952."

(vi) in Item No. 73(15)—

(a) in the fourth column headed "Standard rate of duty" for the words "six per cent.", the words "three per cent." shall be substituted;

(b) in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1951" wherever they occur, the word, figures and letters "December 31st, 1952", shall be substituted;

(vii) after Item No. 73(16), the following Item shall be inserted, namely:—

"73 (17)	Electric brass lamp holders, excluding miniature brass lamp holders adapted for use in automobiles—					
	(a) of British manufacture.	Protective	20 per cent. <i>ad valorem</i>.	..	..	December 31st, 1953.
	(b) not of British manufacture.	Protective	30 per cent. <i>ad valorem</i>.	..	..	December 31st, 1953."

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1952

No. XXVIII OF 1952

[7th March, 1952]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the service of a part of the financial year 1952-53.

BE it enacted by Parliament as follows :—

1. Short title.—This Act may be called the Appropriation (Vote on Account) Act, 1952.

2. Withdrawal of Rs. 6,67,95,07,000 from and out of the Consolidated Fund of India for the financial year 1952-53.—From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of six hundred and sixty-seven crores, ninety-five lakhs and seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1952-53.

3. Appropriation.—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

SCHEDULE

(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	TOTAL
No. of Vote	Services and purposes			
		Rs.	Rs.	Rs.
1	Ministry of Commerce and Industry .	23,57,000	..	23,57,000
2	Industries	46,14,000	..	46,14,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
3	Commercial Intelligence and Statistics	15,22,000	..	15,22,000
4	Miscellaneous Departments and Ex- penditure under the Ministry of Commerce and Industry.	7,20,000	..	7,20,000
5	Ministry of Communications . . .	2,05,000	..	2,05,000
6	Indian Posts and Telegraphs Depart- ment (including Working Expenses).	12,83,05,000	47,28,000	13,30,33,000
7	Meteorology	34,73,000	..	34,73,000
8	Overseas Communications Service .	27,20,000	1,17,000	28,37,000
9	Aviation	93,10,000	..	93,10,000
10	Miscellaneous Departments and Ex- penditure under the Ministry of Communications.	1,82,000	..	1,82,000
11	Ministry of Defence	8,61,000	..	8,61,000
12	Defence Services—Effective—Army .	53,02,01,000	..	53,02,01,000
13	Defence Services—Effective—Navy .	3,74,43,000	..	3,74,43,000
14	Defence Services—Effective—Air Force	7,74,04,000	..	7,74,04,000
15	Defence Services—Non-Effective Charges.	5,20,19,000	2,000	5,20,21,000
16	Miscellaneous Expenditure under the Ministry of Defence.	1,67,000	..	1,67,000
17	Ministry of Education	11,81,000	..	11,81,000
18	Archæology	12,88,000	..	12,88,000
19	Other Scientific Departments . .	56,67,000	..	56,67,000
20	Education	1,23,15,000	..	1,23,15,000
21	Miscellaneous Departments and Ex- penditure under the Ministry of Education.	9,00,000	..	9,00,000
22	Tribal Areas	98,47,000	..	98,47,000
23	External Affairs	1,65,46,000	..	1,65,46,000
24	Miscellaneous Expenditure under the Ministry of External Affairs.	1,68,000	..	1,68,000
25	Ministry of Finance	39,57,000	..	39,57,000
26	Customs	85,25,000	..	85,25,000
27	Union Excise Duties	1,67,96,000	..	1,67,96,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
28	Taxes on Income including Corpora- tion tax.	1,09,53,000	..	1,09,53,000
29	Opium	2,39,10,000	..	2,39,10,000
30	Stamps	31,08,000	1,90,000	33,58,000
31	Payments to other Governments, De- partments, etc.	4,28,000	..	4,28,000
32	Audit	1,46,25,000	4,45,000	1,50,70,000
33	Currency	73,14,000	1,01,000	74,15,000
34	Mint	32,52,000	..	32,52,000
35	Territorial and Political Pensions .	7,67,000	..	7,67,000
36	Superannuation Allowances and Pen- sions.	1,00,87,000	2,79,000	1,12,66,000
37	Miscellaneous Departments and Ex- penditure under the Ministry of Finance.	52,88,000	..	52,88,000
38	Grants-in-aid to States	8,85,90,000	1,27,50,000	10,13,40,000
39	Miscellaneous Adjustments between the Union and State Governments.	43,000	..	43,000
40	Pre-partition Payments	52,92,000	41,000	53,33,000
41	Extraordinary Payments	3,08,17,000	..	3,08,17,000
	Charged—Interest on Debt and Other Obligations and Reduction or Avoid- ance of Debt.	..	20,00,00,000	20,00,00,000
42	Ministry of Food and Agriculture[.	15,55,000	..	15,55,000
43	Forest	12,11,000	..	12,11,000
44	Survey of India	34,08,000	..	34,08,000
45	Botanical Survey	49,000	..	49,000
46	Zoological Survey	1,42,000	..	1,42,000
47	Agriculture	99,74,000	..	99,74,000
48	Civil Veterinary Services	9,67,000	..	9,67,000
49	Miscellaneous Expenditure under the Ministry of Food and Agriculture.	3,37,85,000	..	3,37,85,000
50	Ministry of Health	2,02,000	..	2,02,000
51	Medical Services	23,17,000	..	23,17,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
52	Public Health	25,55,000	..	25,55,000
53	Miscellaneous Expenditure under the Ministry of Health.	23,06,000	..	23,06,000
54	Ministry of Home Affairs	36,36,000	..	36,36,000
55	Cabinet	8,37,000	..	8,37,000
56	Delhi	42,26,000	..	42,26,000
57	Police	21,66,000	..	21,66,000
58	Census	6,23,000	..	6,23,000
59	Miscellaneous Departments and Ex- penditure under the Ministry of Home Affairs.	2,95,000	..	2,95,000
60	Andaman and Nicobar Islands	42,67,000	..	42,67,000
61	Ministry of Information and Broad- casting.	31,20,000	..	31,20,000
62	Broadcasting	66,95,000	..	66,95,000
63	Ministry of Labour	9,64,000	..	9,64,000
64	Chief Inspector of Mines	2,98,000	..	2,98,000
65	Miscellaneous Departments and Ex- penditure under the Ministry of Labour.	45,59,000	..	45,59,000
66	Employment Exchanges and Resettle- ment.	33,42,000	..	33,42,000
67	Civil Defence	41,000	..	41,000
68	Ministry of Law	41,08,000	..	41,08,000
69	Administration of Justice	66,000	2,96,000	3,62,000
70	Ministry of Natural Resources and Scientific Research.	3,77,000	..	3,77,000
71	Irrigation (including Working Expenses), Navigation, Embankment and Drain- age Works met from Revenue.	8,000	..	8,000
72	Geological Survey	20,80,000	..	20,80,000
73	Mines	6,47,000	..	6,47,000
74	Scientific Research	80,02,000	..	80,02,000
75	Multi-purpose River Schemes	113,48,000	..	113,48,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
76	Miscellaneous Departments and Expenditure under the Ministry of Natural Resources and Scientific Research.	11,17,000	..	11,17,000
77	Department of Parliamentary Affairs .	36,000	..	36,000
78	Ministry of Rehabilitation . . .	6,50,000	..	6,50,000
79	Expenditure on Displaced Persons .	3,36,33,000	..	3,36,33,000
80	Miscellaneous Expenditure under the Ministry of Rehabilitation.	10,000	..	10,000
81	Ministry of States	3,66,000	..	3,66,000
82	Privy Purses and Allowances of Indian Rulers.	1,32,000	2,68,72,000	2,70,04,000
83	Kutch	32,14,000	..	32,14,000
84	Bilaspur	4,81,000	..	4,81,000
85	Manipur	15,45,000	..	15,45,000
86	Tripura	36,95,000	..	36,95,000
87	Relations with States	18,62,000	..	18,62,000
88	Miscellaneous Expenditure under the Ministry of States.	46,000	..	46,000
89	Ministry of Transport	8,79,000	..	8,79,000
90	Ports and Pilotage	22,62,000	..	22,62,000
91	Lighthouses and Lightships . . .	4,99,000	..	4,99,000
92	Central Road Fund	1,73,33,000	..	1,73,33,000
93	Communications (including National Highways).	1,46,95,000	..	1,46,95,000
94	Miscellaneous Expenditure under the Ministry of Transport.	75,000	..	75,000
95	Ministry of Works, Production and Supply.	5,14,000	..	5,14,000
96	Supplies	51,75,000	..	51,75,000
97	Salt	41,18,000	1,18,000	42,36,000
98	Stamps Cancelling and Printing Inks Manufacturing Factory.	98,000	..	98,000
99	Other Civil Works	1,59,29,000	5,40,000	1,64,69,000
100	Stationery and Printing	1,68,32,000	..	1,68,32,000
101	Miscellaneous Departments and Expenditure under the Ministry of Works, Production and Supply.	19,09,000	..	19,09,000
102	Parliament	36,10,000	40,000	36,50,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
103	Miscellaneous Expenditure under the Parliament Secretariat.	10,000	..	10,000
	<i>Charged</i> —Staff, Household and Allow- ances of the President	..	5,15,000	5,15,000
	<i>Charged</i> —Union Public Service Com- mission.	..	6,16,000	6,16,000
104	Capital Outlay of the Ministry of Commerce and Industry.	98,62,000	..	98,62,000
105	Capital Outlay on Indian Posts and Telegraphs (not met from Reve- nue).	1,67,11,000	..	1,67,11,000
106	Capital Outlay on Civil Aviation	63,88,000	..	63,88,000
107	Other Capital Outlay of the Ministry of Communications.	17,66,000	..	17,66,000
108	Defence Capital Outlay	5,66,66,000	..	5,66,66,000
109	Capital Outlay on the India Security Press	3,19,000	..	3,19,000
110	Capital Outlay on Currency . . .	13,000	..	13,000
111	Capital Outlay on Mints	11,01,000	..	11,01,000
112	Commuted Value of Pensions . . .	33,22,000	..	33,22,000
113	Payments to Retrenched Personnel .	76,000	..	76,000
114	Other Capital Outlay of the Ministry of Finance.	1,000	..	1,000
115	Loans and Advances by the Central Government.	5,80,00,000	25,00,00,000	30,80,00,000
	<i>Charged</i> —Repayment of Debt . . .	..	3,46,29,45,000	3,46,29,45,000
116	Capital Outlay on Forests	8,35,000	..	8,35,000
117	Purchase of Foodgrains	1,00,00,00,000	..	1,00,00,00,000
118	Other Capital Outlay of the Ministry of Food and Agriculture.	6,10,66,000	9,50,000	6,20,16,000
119	Capital Outlay of the Ministry of Health.	60,00,000	..	60,00,000
120	Capital Outlay of the Ministry of Home Affairs	7,80,000	..	7,80,000
121	Capital Outlay on Broadcasting . .	14,42,000	..	14,42,000
122	Capital Outlay of Ministry of Labour	2,04,000	..	2,04,000
123	Capital Outlay on Multi-purpose River Schemes	1,02,22,000	..	1,02,22,000
124	Other Capital Outlay of the Ministry of Natural Resources and Scientific Research	25,65,000	..	25,65,000

1 No. of Vote	2 Services and purposes	3 Suma not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	TOTAL
		Rs.	Rs.	Rs.
125	Capital Outlay of the Ministry of Re- habilitation	10,00,000	.	10,00,000
126	Capital Outlay of the Ministry of States.	1,06,02,000	..	1,06,02,000
127	Capital Outlay on Ports	80,00,000	.	80,00,000
128	Capital Outlay on Roads	2,15,87,000	..	2,16,87,000
129	Other Capital Outlay of the Ministry of Transport.	30,48,000	.	30,48,000
130	New Delhi Capital Outlay	72,45,000	30,000	72,75,000
131	Capital Outlay on Buildings	3,42,53,000	..	3,42,53,000
132	Other Capital Outlay of the Ministry of Works, Production and Supply.	1,88,44,000	..	1,88,44,000
	TOTAL .	2,71,79,32,000	3,26,16,75,000	6,97,96,07,000

THE FINANCE ACT, 1952

No. XXIX OF 1952

[7th March, 1952]

An Act to continue for the financial year 1952-53 the existing rates of income-tax and super-tax and additional duties of customs and excise, and to provide for the discontinuance of the duty on salt for the said year.

Be it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Finance Act, 1952.

2. **Income-tax and super-tax.**—The provisions of section 2 of, and the First Schedule to, the Finance Act, 1951 (XXIII of 1951), shall apply in relation to income-tax and super-tax for the financial year 1952-53 as they apply in relation to income-tax and super-tax for the financial year 1951-52, with the modification that in the said provisions for the figures "1950", "1951" and "1952", wherever they occur, the figures "1951", "1952" and "1953" shall respectively be substituted.

3. **Additional duties of customs and excise.**—The provisions of sections 5 and 8 of, and the Second and Third Schedules to, the Finance Act, 1951 (XXIII of 1951), shall continue in force up to the 31st day of March, 1953, and accordingly in each of the said sections

for the figures "1952", wherever they occur, the figures "1953" shall be substituted.

4. Discontinuance of salt duty.—For the year beginning on the 1st day of April, 1952, no duty shall be levied on salt manufactured in, or imported by sea or land into, the territory of India excluding the State of Jammu and Kashmir.

K. V. K. SUNDARAM,
Secretary.

